

IN THE CLAIMS

Please amend the claims as follows:

1-7. (Cancelled).

8. (Currently Amended) A method for producing a magnetic head, comprising:
forming a magnetic body on a substrate, the magnetic body comprising a principal plane facing the substrate and a rear plane opposite to the principal plane;
applying beam to the rear plane of the magnetic body and forming a portion defining a hole extending from the rear plane to the principal plane;
forming a magnetic gap in the hole; and
separating the magnetic body and the magnetic gap from the substrate and forming a medium facing surface substantially coplanar with the principal plane.

9. (Currently Amended) A method for producing a magnetic head as set forth in claim 8, wherein the beam is a focused ion beam.

10-14. (Cancelled)